

# ***IT 2681W - Notice of withdrawal - Income tax: residency status of business migrants***



This cover sheet is provided for information only. It does not form part of *IT 2681W - Notice of withdrawal - Income tax: residency status of business migrants*



---

# Notice of Withdrawal

---

## Taxation Ruling

### Income tax: residency status of business migrants

Taxation Ruling IT 2681 is withdrawn with effect from 7 June 2023.

1. IT 2681 provides guidelines for determining the residency status for tax purposes of a person who comes to Australia under the former Business Migration Program.
2. The Commissioner's views expressed in IT 2681 continue to apply and are now incorporated into Taxation Ruling TR 2023/1 *Income tax: residency tests for individuals* which is issuing on 7 June 2023.
3. IT 2681 is therefore being withdrawn.

---

**Commissioner of Taxation**

6 June 2023

---

ATO references

NO: 1-QMD7LLA  
ISSN: 2205-6122

---

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).